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***IN THE UNITED STATES PATENT AND TRADEMARK OFFICE***

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***PATENT***

In re application of: Little  
Application No.: 10/659,049

Attorney Docket No.: 722-X03-054

Filed: September 10, 2003

Examiner: Sellers, Daniel A.

Group: 2644

Title: **A METHOD OF MODIFYING LOW  
FREQUENCY COMPONENTS OF A DIGITAL  
AUDIO SIGNAL**

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CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being facsimile  
transmitted to the United States Patent and Trademark Office  
FAX. No. (571) 273-8300 on June 26, 2006.

Signed:

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Lissa Oros

**Amendment and Response to Non-Final Office Action**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

The enclosed remarks and amendments are submitted in response to the Office Action mailed on March 24, 2006. Applicants respectfully request reconsideration of the captioned application in view of the following remarks and amendments. A listing of the claims commences on page 2. Remarks begin on page 4 of this paper.